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FINANCING OF THE UNITED NATIONS ASSISTANCE MISSION FOR RWANDA

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the reports of the Secretary-General on the financing of the United Nations Assistance Mission for Rwanda (UNAMIR) (A/50/712/Add.1 and 2). During its consideration of the reports, the Committee met with representatives of the Secretary-General who provided additional information.

2. By its resolution 1029 (1995) of 12 December 1995, the Security Council adjusted the mandate of UNAMIR and extended the Mission for a final period to 8 March 1996. The Council also requested the Secretary-General to initiate planning for the complete withdrawal of UNAMIR within a period of six weeks after the expiry of its mandate, and to examine, in the context of existing United Nations regulations, the feasibility of transferring UNAMIR non-lethal equipment, as elements of UNAMIR withdrew, for use in Rwanda.

3. By a letter dated 13 February 1996 from the President of the Security Council, the Council urged the Secretary-General, in the light of the unique circumstances and recent history of Rwanda, to employ flexibility, while staying within the bounds of the regulations established by the General Assembly, in resolving the question of the disposition of UNAMIR equipment.

4. By its resolution 1050 (1996) of 8 March 1996, the Security Council encouraged the Secretary-General, in agreement with the Government of Rwanda, to maintain in Rwanda a United Nations office, to be headed by his Special Representative and to include the existing United Nations communications system and radio station, for the purpose of supporting the efforts of the Government of Rwanda to promote national reconciliation, strengthen the judicial system, facilitate the return of refugees and rehabilitate the country's infrastructure, and of coordinating the United Nations efforts to that end.

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5. By the same resolution, the Security Council welcomed the intention of the Secretary-General to submit recommendations to the General Assembly regarding UNAMIR non-lethal equipment that might be released for use in Rwanda in accordance with paragraph 7 of its resolution 1029 (1995), and called upon the Government of Rwanda to take all necessary steps to ensure that UNAMIR personnel, and equipment not remaining in Rwanda, could be withdrawn without impediment and in an orderly and safe manner.

6. The Committee recalled that the Secretary-General, in his report to the Security Council of 29 February 1996 (S/1996/149, para. 8), expressed the hope that there would be no obstacles to the transfer from Rwanda of UNAMIR equipment needed in other peace-keeping operations. The Committee was informed that while the withdrawal of contingents, contingent-owned equipment and personnel was progressing smoothly, the withdrawal of United Nations-owned equipment was awaiting customs clearance and agreement on a list of equipment that would be turned over to the Government of Rwanda. In view of this experience, the Committee recommends that, with the assistance of the legal counsel, future status-of-forces agreements should include a provision which would ensure appropriate cooperation of the host Government in the withdrawal of United Nations personnel and assets from missions.

Cost estimates (A/50/712/Add.1)

7. The report of the Secretary-General of 8 March 1996 (A/50/712/Add.1) contains information, inter alia, on the cost estimates of UNAMIR for the withdrawal period, from 9 March to 19 April 1996, and for administrative closing down, from 20 April to 30 September 1996.

8. The Secretary-General outlines the actions to be taken by the General Assembly at its fiftieth session in connection with the financing of UNAMIR (A/50/712/Add.1, para. 32). These include appropriation and assessment of the amount of $19,745,000 gross ($19,462,700 net) for the withdrawal of UNAMIR for the period from 9 March to 19 April 1996 and appropriation and assessment of the amount of $4,582,300 gross ($4,102,000 net) for the administrative closing down of the Mission for the period from 20 April to 30 September and thereafter.

9. An update was provided on the information relating to the status of assessed contributions (para. 19). The Committee was informed that as at 21 March 1996 assessed contributions received for the period from 22 June 1993 to 8 March 1996 amounted to $407.1 million, representing a shortfall of $64.3 million against a total net assessment of $471.4 million for that period.

10. The report provides information on voluntary contributions and trust funds (paras. 20-21) and on the status of reimbursement to troop-contributing countries (sect. VI). The Committee notes that full reimbursement in accordance with the standard rates has been made to Governments through 31 July 1995 (para. 25).

11. The Secretary-General submits a proposal on the application to UNAMIR of article IV of the Financial Regulations (paras. 22-24). The Committee has no objection to this proposal.

12. The Committee notes the absence of a performance report. Upon request, the Committee was provided with a statement in which it is indicated that, as at 29 February 1996, provisional expenditures for the period from 10 June to 31 December 1995 amounted to $96,044,200, while the unencumbered balance amounted to $641,200 (see annex I to the present report).

13. With regard to the financial period of UNAMIR, the Committee was informed that the expiration of the Mission's final mandate on 8 March 1996 and the planned liquidation within six weeks thereafter, i.e., by 19 April 1996, will occur prior to the implementation of the new 12-month financial period commencing on 1 July 1996.

14. In connection with the financing of the liquidation of UNAMIR, the Committee recalls that, by its letter dated 8 January 1996, it concurred in the Secretary-General's request to enter into commitments in the amount of $4.7 million for commercial freight and cartage and transportation of contingent- and United Nations-owned equipment.

15. Upon inquiry, the Committee was informed that the amount of $4.7 million and the $32 million appropriated by the General Assembly in its resolution 50/211 of 16 February 1996 for the financing of UNAMIR for the period from 1 January to 8 March 1996 had already been committed.

16. By its letter dated 28 March 1996, the Committee concurred in the Secretary-General's request to enter into commitments in the amount of $15,010,000 gross ($14,727,700 net) for the withdrawal of UNAMIR for the period from 9 March to 19 April 1996 and the amount of $1,591,700 gross ($1,437,100 net) for the initial phase of the closing down, from 20 April to 30 September 1996, pending the consideration by the General Assembly, at its resumed fiftieth session, of the report of the Secretary-General (A/50/712/Add.1) on the financing of UNAMIR. Therefore, the total amount committed by the Committee for the withdrawal of UNAMIR for the period from 9 March to 19 April 1996 amounted to $19,745,000 gross ($19,462,700 net).

17. The proposed staffing levels for civilian personnel for the period from 9 March to 30 September 1996 and thereafter are set out in annex IV to the report. The Committee recommends that, to the extent possible, the liquidation team should include people familiar with the Mission.

18. The Committee was informed that the decision to maintain a contingent staff in Nairobi was due to a number of factors. First, there had been indications that UNAMIR would be required to leave Rwanda by 20 April 1996, thus necessitating the use of alternate sites in connection with the wind-down of the Mission. Secondly, the office at Nairobi was used by the United Nations Operation in Somalia, and UNAMIR would use the same office. Thirdly, the fact that UNAMIR was already operating liaison offices at Nairobi and Mombasa (to handle shipping and logistics) made it convenient for the contingent office to be established at Nairobi. Operating from Nairobi would therefore involve only small additional costs.

19. In this connection, the Committee was informed that UNAMIR would avail itself of the facilities of the Nairobi office and be responsible for a prorated share of expenses.

20. A summary of tasks to be performed during the administrative closing down of UNAMIR, from 20 April to 30 September 1996, is provided in annex VII to the report. The Committee welcomes the plan for identifying the tasks related to the liquidation of the Mission, and notes that this is the first time this is being done. The Committee encourages the Secretary-General to develop the tasks further with a view to identifying clearly how resources for the liquidation of the Mission are to be used.

21. Provision is made for 72 work-months of civilian staff (24 work-months of Professional staff at the P-3 level and 48 work-months of General Service staff) to be stationed at Headquarters for the period after 30 September 1996 (A/50/712/Add.1, para. 29 and annex VI.C). The Committee recalls that in the Secretary-General's report on the support account (A/50/876) two posts were earmarked for administration of the liquidation of missions. The Committee was informed that the incumbents of the two posts under the support account coordinate the liquidation of all missions, and that, given the tasks to be performed in the liquidation of UNAMIR, the coordination team would not be sufficient to undertake and complete the liquidation work (a list of those tasks is set out in annex II to the present report). In the future, when the Secretary-General prepares estimates for the support account, provision should be made for the Headquarters requirements of foreseen liquidation of missions.

22. A request is made for 26 vehicles for the period from 20 April to 31 August 1996 and 19 vehicles for the period from 1 to 30 September 1996 (A/50/712/Add.1, annex X). It is the view of the Committee that the number of vehicles seems excessive. The Committee was informed that, as is the policy at the United Nations office at Nairobi, the vehicles in question would be used to transport staff to and from their accommodation, the United Nations office at Nairobi, UNAMIR house and Nairobi airport.

23. Provision is made for $2,644,000 under claims and adjustments (A/50/712/Add.1, annex II, para. 70). Upon inquiry, the Committee was informed that this estimate is based on past experience and the number of potential claims.

24. The amount of $15,000 is being requested under quartermaster and general stores (annex II, para. 75). Upon inquiry, the Committee was informed that the estimate relates mainly to the cost of packing and packaging supplies and materials.

25. The amount of $40,000 is being requested for storage of official records of UNAMIR at United Nations Headquarters for a period of three years (annex III, para. 13). Upon inquiry, the Committee was informed that this estimate includes the cost of storing of records as well as their retrieval.

26. The amount of $201,200 is requested for audit services (annex III, para. 29). In response to inquiry about the basis of this estimate, the

Committee was informed that this is the amount the external auditor indicated was required for the auditing of UNAMIR.

27. With respect to actions to be taken by the General Assembly at its resumed fiftieth session, the Committee recommends that the Assembly appropriate and assess the amount of $19,745,000 gross ($19,462,700 net) for the withdrawal of UNAMIR for the period from 9 March to 19 April 1996, representing the full amount of the commitment authority granted by the Committee (see para. 16 above). The Committee also recommends the appropriation and assessment of $4,582,300 gross ($4,102,000 net) for the administrative closing down of UNAMIR for the period from 20 April to 30 September 1996 and thereafter, inclusive of the commitment authority of $1,591,700 gross ($1,437,100 net) granted by the Committee.

28. The Secretary-General requests the approval of requirements for the maintenance of the Mission for the period from 10 June to 31 December 1995 in the revised amount of $96,685,400 gross ($94,880,600 net) (A/50/712/Add.1, para. 32 (d)). However, as indicated in paragraph 12 above, provisional expenditures for the same period, as at 29 February 1996, amounted to $96,044,200 gross which is less by $641,200 than the revised amount of $96,685,400 gross. Under the circumstances, the Committee recommends that action on this request be deferred pending the submission of a final performance report for the period.

Disposition of assets (A/50/712/Add.2)

29. The report of the Secretary-General of 25 March 1996 (A/50/712/Add.2) contains, inter alia, the preliminary report on the disposition of the assets of UNAMIR. The Committee notes that the report is less detailed than previous reports on the subject; for example, there is no schedule of inventory.

30. The total value of the assets held by UNAMIR, as at 19 October 1995, was estimated at $62.5 million, comprising $41 million for assets to be transferred to other peace-keeping operations, $6.2 million earmarked for transfer to extrabudgetary programmes undertaken by the United Nations offices/programmes and agencies operating in Rwanda, $9.2 million earmarked for donation to the Government of Rwanda (non-lethal assets) and $6.1 million to be made available to the Government of Rwanda (assets with no remaining useful life) (A/50/712/Add.2, paras. 6-10).

31. With regard to assets for transfer to other peace-keeping operations, the Committee notes that assets from this group, valued at $19.8 million, have already been transferred to other operations (para. 7). The Committee recommends that, in view of the fact that there are a number of missions in Rwanda, including the International Tribunal for Rwanda, priority should be given to transferring the assets in question to those missions. Upon request, the Committee was provided with a list of equipment valued at $516,155 already transferred to the Tribunal, and with a list of equipment earmarked for transfer to the Tribunal (see annexes III and IV to the present report).

32. In connection with assets earmarked for donation to the Government of Rwanda (para. 9), the Committee was informed that items in this group might change depending on the outcome of ongoing negotiations between the United Nations and the Government of Rwanda.

33. With regard to the question of abandoned contingent-owned equipment, the Committee was informed that the matter was still under review, as a number of issues were yet to be settled.

34. In connection with the actions that the General Assembly may take at its fiftieth session concerning the financing of UNAMIR, the Committee recommends that the Assembly take note of the preliminary report on the disposition of the assets of UNAMIR. The Committee expects that a full inventory will be presented to the General Assembly once all the negotiations have been completed.

ANNEX I

Provisional expenditures for the period from 10 June to 31 December 1995
as at 29 February 1996

(Thousands of United States dollars)

		Apportioned	Disbursements	Unliquidated obligations	Total expenditures	Unencumbered balance
1.	Military personnel costs	42 607.0	25 684.7	17 312.3	42 997 0	(390.0)
2.	Civilian personnel costs	15 873.7	13 771.8	2 101.9	15 873.7	-
3.	Premises/accommodation	4 997.5	3 125.8	1 326.3	4 452.1	545.4
4.	Infrastructure repairs	-	-	-	-	-
5.	Transport operations	5 445.3	1 930.9	2 202.4	4 133.3	1 312.0
6.	Air operations	7 062.0	3 933.2	3 348.1	7 281.3	(219.3)
7.	Naval operations	-	-	-	-	-
8.	Communications	655.1	585.8	359.2	945.0	(289.9)
9.	Other equipment	237.0	414.8	167.0	581.8	(344.8)
10.	Supplies and services	11 518.4	2 930.2	8 938.8	11 869.0	(350.6)
11.	Election-related supplies and services	-	-	-	-	-
12.	Public information programme	87.7	11.3	0.7	12.0	75.7
13.	Training programmes	35.0	-	-	-	35.0
14.	Mine-clearing programmes	-	-	-	-	-
15.	Assistance for disarmament and demobilization	-	-	-	-	-
16.	Air and surface freight	5 239.0	1 945.1	3 026.2	4 971.3	267.7
17.	Integrated Management Information System	71.6	71.6	-	71.6	-
18.	Support account for peace-keeping operations	1 051.3	1 051.3	-	1 051.3	-
19.	Staff assessment	1 804.8	1 164.3	640.5	1 804.8	-
	Gross total, lines 1-19	96 685.4	56 620.8	39 423.4	96 044.2	641.2

ANNEX II

Liquidation tasks to be accomplished

The request for 72 person-months of liquidation support beyond the field liquidation period is based on recent experience with respect to the liquidation of UNOSOM and ONUMOZ, and drawing on the lessons learned from the UNTAC liquidation. The number of estimated person-months required after the withdrawal of the UNAMIR liquidation team from Nairobi is a function of what activities will remain to be completed beyond the scope of those functions normally managed and finalized in the field. These activities include the following tasks which, based on time-frame factors or expertise required, will necessarily require Headquarters finalization.

1. Reconciliation of all incoming inter-office vouchers to ensure that totals match with Headquarters records.

2. Coding of UNAMIR receivables/payables in accordance with Headquarters codification for merging of account (after closing of field accounts).

3. Closing of UNAMIR local bank accounts to be completed after sufficient time has elapsed to permit clearing of those cheques drafted immediately prior to the close of the Mission.

4. Replying to queries/clarifications sought by staff members and/or vendors regarding final and/or allegedly pending payments.

5. Producing relevant documentation for write-off cases.

6. Preparation of payment vouchers for payments pending to staff members or vendors in cases which remained pending at closure owing to legal dispute or pending property survey board case.

7. Preparation and mailing of notices of final decision to concerned staff members regarding decisions taken with respect to property survey boards and/or disputed payments.

8. Posting of adjusting entries based on property survey board decisions.

9. Preparation of final performance report once Headquarters and field accounts have been merged and finalized.

10. Providing assistance to lessons learned unit, as necessary.

11. Responding to external auditors' inquiries and requests for documentation.

12. Drafting of letters, faxes and memoranda on various financial matters pertaining to trust funds, local vendors and banks, ex-UNAMIR staff members, military personnel, civilian police and United Nations Volunteers.

13. Liaising with ex-UNAMIR international staff members disputing charges and/or deductions from United Nations Headquarters payroll regarding personal telephone charges, over-payment of mission subsistence allowance, local property survey board charges and other adjustments.

14. Preparation of disbursements and journal vouchers pertaining to the field accounts in coordination with Accounts Division.

15. Pursuing payment of outstanding accounts receivable to UNAMIR with vendors/staff.

16. Processing of travel claims (F.105) payment of salaries billed by various United Nations agencies and offices, payment for reissuance of cancelled/outdated cheques previously issued by UNAMIR Finance Section, Rwanda.

17. Establishment of obligating documents for pending claims/payments as required.

18. Preparation of payment authorizations to United Nations agencies/missions in coordination with Accounts Division.

19. Reconciliation of bank statements from Chase Manhattan Bank - UNAMIR.

ANNEX III

Equipment already transferred to the International Tribunal

Description	Quantity	Value (United States dollars)
Sedan, medium	1	14 000.00
Pick-up double cabin	1	12 237.00
Motor cycles	2	2 750.00
4 x 4s	5	68 997.00
Fax machines	5	13 385.00
Multiplexer	1	10 655.00
Photocopier	1	3 798.00
Radios	138	101 292.00
Repeaters	3	22 970.00
Rural links	8	27 081.00
Satellite Earth station 3.7 m	1	125 194.00
System analyzer	1	10 665.00
UPS	1	397.00
UPS Delta 5 kVA	1	7 650.00
CPU 386	7	11 451.00
CPU 486	8	10 559.00
Laptop 486	1	2 209.00
Monitors	15	4 645.00
Portable printer	1	293.00
Printers	14	8 614.00
Generators	5	57 313.00
Total cost		516 155.00

ANNEX IV

Equipment earmarked for the International Tribunal

A. Transport equipment

Description	Quantity
Vehicles	
Sedans	6
Pickups	20
4 runners	30
Minibuses	8
Trucks (five tons)	2
Recovery trucks	1
Water trucks	2
Water trailers	4
Forklift, medium	1
Tool boxes	7
Hoists/lifts (4 post)	3
Hoists/lifts (2 post)	2
Trolley, hoist crane (engine remover)	2
Tyre changing machine	1
Tyre tube vulcanizer	1
Battery charger	1
Drilling machine	1
Transmission (gearbox) jack	2
Floor portable jacks	4
Welding machine (arc)	1
Welding machine with bottles and gauges	1
Tyre balancing machine	1
High pressure steam cleaner	1
Torque wrench 1/2 drive	1

Description	Quantity
Renault recovery truck (one for Kigali and one for Arusha)	2
Electrical testing equipment	0
All necessary spare parts and manual for vehicles assigned to the Tribunal	0
Sodium lights	5

B. Communications equipment

Description	Quantity
T5W HPA	1
Air-conditioner split unit	1
Datacom tester	2
Multiplexer	2
Power meter/frequency counter	1
Fuel tank, 30,000 litres	1
Fuel tank, 10,000 litres	1
Radio, Spectra A3	60
Radio, GP300	250
Repeater	9
Rural link	1
Satellite control station 4.6 m	1
Spectrum analyzer	1
Telephone exchange, MD 110	1
Schauer battery charger	15
24-V, Delco batteries	10
Time stamp clock	1
Tool box	3

Description	Quantity
Ameritec test set	2
Cordless drill	2
Soldering station	2
Multiple charger GP300	2
Fluke meter 87	3
Programming software + rib for GP300	2
Programming software + rib for spectra	2
Programming software + rib for MSF 5,000	2
Telephone sets	150

C. Electronic data-processing

Description	Quantity
CPU 486	43
Laptop 486	25
Network HIB	3
Scan maker	1
Scanner	3
Security and identification systems	2
Printers	
HP DeskJet 500	20
HP LaserJet 4	20
Printer switches (automatic and manual)	20
Modems - Telebit T3000	10
UPS - Smart UPS600. Meissner power system MP 105G	40
Repeaters and hubs - Minimac	-
Cable meters (fluke)	-

Description	Quantity
Tools (crimping tools, stripers, PC service tools, dustbusters)	-
Servers	
Compaq Poliant 3000 Pentium	2
Compaq Portable (UNIX)	2
Compaq Portable (NOVELL)	1
Compaq Proliant with CD-ROM	2
New diskettes (boxes)	40

D. Office furniture/equipment

Description	Quantity
Calculators	50
Cameras	20
Facsimile machines	8
Paper shredder (heavy-duty and small)	10
Photocopiers	
Counter top	4
Heavy duty	6
Projectors	4
Safes	6
Screen	5
Typewriters (electric)	20
File cabinets 2/3/4/5-drawer	60
Bookcases	
Wooden	20
Metal	60
Chairs	
Rotary without arms	20
Rotary with arms	50
Rotary executive	20

Description	Quantity
Desks	
Computer	50
Double pedestal	20
Left pedestal	15
Office, wood	15
Right pedestal, 3-drawer	0
Warehouse	
Racks	0
Counters	0
Fan, with stand	30
Freezers	
Chest	2
Upright	4
Refrigerators, 2-door upright	2

E. Other equipment

Description	Quantity
Binding	1
Blankets	25
Extinguishers	40
First aid	40
Vacuum cleaner	5
Concertina wires (in metres)	800 to 1 000
Generators (small), 5 to 7.5 kVA	6
Generators (large), 200 to 600 kVA	6
Security lighting	40
Refrigerated containers 20 feet long (for forensic analyses)	3
Complete set of pass and identification equipment including polaroid, film, laminator press	-
Air conditioner split unit	2